



KPMG Audit Plc

Plym House
3 Longbridge Road
Marsh Mills
Plymouth PL6 8LT
United Kingdom

Tel +44 (0)1752 632100
Fax +44 (0)1752 632110
DX 98914 Plympton

**Certified a true copy
of the original**

Alan . G . Hawken .

**A. G. HAWKEN FCIS
Chartered Secretary**

1588199

The Directors

~~ECC Pension Fund Trustees Ltd~~

John Keay House
ST AUSTELL
Cornwall
PL25 4DJ

ENGLISH CHINA DAYS

PENSION FUND TRUSTEES LTD.

Our ref js/vp/

Contact John Stanlake
01752 632100
Ext 2220

10 March 2000

Dear Sir

ENGLISH CHINA CLASS PENSION FUND TRUSTEES LTD

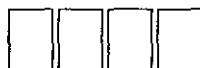
~~ECC Pension Fund Trustees Ltd~~

We hereby resign our office as auditors of your company with immediate effect and confirm that for the purpose of Section 394 of the Companies Act 1985 there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully

KPMG Audit Plc

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KPMG Audit Plc, a company
incorporated under the UK Companies
Acts, is a member of KPMG
International, a Swiss association

KPMG Audit Plc is
registered to carry on audit
work by the Institute of
Chartered Accountants in

England and Wales.
Registered in England
No 3110745

Registered office
8 Salisbury Square
London EC4Y 8BB